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## The Income Tax Law.

"Apart from specific defects, the structure of the act as a whole is open to the gravest objections."

The criticism above quoted refers to the income tax law, passed by the Democratic Congress as a part of the tariff bill. It is taken from the report of the Taxation Committee of the American Bar Association. That report was non-partisan, made merely for the purpose of having the law improved from a formal and technical point of view. It was an extended, exhaustive and scientific analysis, conducted by men of the highest standing in the legal profession. Their conclusions therefore may be regarded as fair and impartial.

Their verdict is a severe arraignment of the careless, haphazard methods employed by the present administration in the enactment of one of its most important laws.

In this report on the income tax law there are pointed out no less than twenty-five manifest imperfections demanding correction by Congress. Without amendment it is said that the intent of the law can be reached only by judicial interpretation, involving tedious, expensive litigation.

With reference to provisions for return that tax payers must make, the report declares: "It is most unfortunate that there should be any doubt as to what this precise duty is. Here, if anywhere, the law should be clear and explicit. The provisions should be placed together in intelligible terms, instead of being scattered, involved with other provisions and phrased in obscure language as they now are. The act conveys the impression that the framers had not reached any definite conclusions in their own minds concerning the requirement of personal returns."

With no thought of making political capital, this report specifically outlines the one weakness that dominates the legislative methods of the present administration, saying: "Political exigencies demanded the speedy enactment of the law, and there was not sufficient time for the consideration of detail."

Finally this committee of the American Bar Association recommends a revision of the law that shall "extend to its form as well as to its substance."

"The entire act should be reconstructed," concludes their report, "and there should be placed upon the statute books an income tax law so arranged and expressed as to be convenient for reference, consistent in all its parts and capable of being understood by a citizen of average intelligence."

There is no good reason for the flagrant imperfections in the income tax law. They could have been corrected by thoughtful, intelligent consideration, and their frequent occurrence in the act is still further proof of the needlessness,

haste, carelessness and inaccuracy that characterizes the enactment of laws by the Democratic Congress.

## White Man with Black Liver.

The liver is a blood purifier. It was thought at one time it was the seat of the passions. The trouble with most people is that their liver becomes black because of impurities in the blood due to bad physical states, causing Biliousness, Headache, Dizziness and Constipation. Dr. King's New Life Pills will clean up the liver, and give you new life. 25c at your druggist. —Adv

## Forests and Hygiene.

We hear much of the importance of the conservation of forests from an economic standpoint, but little is said as to the hygienic value of forests. Forests contribute to the general health by breaking the force of steadily blowing winds. They mitigate the heat of summer by the vast amount of evaporation from their leaves that occurs by day. They also promote rainfalls. Thus they check the tendency of the earth to desiccate, which is almost as injurious to health as is to vegetation. Cholera often passes a wooded district and revels in a treeless one. A certain road in India leads for sixty miles through a dense forest. Farther on it runs for ninety miles through a barren plain. Hundreds of persons travel the entire road daily. Now, in the first or wooded section cases of cholera seldom occur, while within the latter it has been of frequent occurrence. One year cholera raged in Allahabad. Soldiers whose barracks was on a hill suffered the most from the epidemic; those in barracks surrounded by four rows of trees much less, but not a single case occurred among the soldiers whose barracks were in a thicket. It was the same the next year. —Harper's Weekly.

## CASTORIA

For Infants and Children.

The Kind You Have Always Bought

Bears the Signature of J. C. Fitcher.

## Diseases of Women.

Many women are made worse by hospital operations. Many lives are sacrificed. Do not go to a hospital unless you have the opinion of more than one doctor in regard to your case. Dr. Kutchin graduated from two of the best medical colleges. He has had thirty-five years' experience in examining and diagnosing the diseases peculiar to women. He took a special course in Clinical Gynecology under the great Dr. Adolphus, and has his certificate for this special course.

He has been visiting this county for over twenty years. Why don't you go and see him and hear what he may have to say about your case?

You may call on him with perfect confidence. He can give you the names of ladies who will tell you they owe their lives to his treatment. His home treatment is easy to use.

Dr. Kutchin's next visit to Greenville, will be on Thursday, May 27, at the Hotel James. —Adv

## READ OUR...

CLUBBING OFFERS.

## Wild Geese His Guests.

Wild geese are shrewd enough to know friend from foe, and when you "throw a handful of feed at them instead of a thimbleful of shot" they will lose their fear of man and make their home within a stone's throw of human habitation. A Canadian publication tells the experience of John T. Miner of Kingsville, Essex county, Ontario:

In 1904 Mr. Miner obtained seven wild geese, clipped their wings and placed them on his pond as decoys, but wild geese were so scarce that it was four years before any others joined them. In the spring of 1908 eleven came, the following year 32, and in 1910 as many as 350. Since that time they have been too numerous to give any exact estimate, but probably about 1000 may be found on the premises at a time. Since 1911 no shooting whatever has been indulged in within the reserve. By moving the feed by degrees the geese have been coaxed to come right up to the house. Wild ducks also frequent the pond, and some of these have been identified by aluminum bands bearing Mr. Miner's address. By means of these he has established the fact that they return to his place every spring, or if they fail to return he has been able to learn what has happened to them. One was shot as far away as Paris, Ky. Those that return nest in the neighborhood and bring up their young before again migrating. Mr. Miner's experiments are a striking illustration of how easy it would be to conserve the migrating bird life of this continent if only refuges were provided where the birds could remain for a short time unmolested during their seasonal flights to their breeding grounds and back again.

## Some Forms of Rheumatism Curable.

Rheumatism is a disease characterized by pains in the joints and in the muscles. The most common forms are: Acute and Chronic Rheumatism, Rheumatic Headaches, Sciatic Rheumatism and Lumbago. All of these types can be helped absolutely by applying some good liniment that penetrates. An application of Sloan's Liniment two or three times a day to the affected part will give instant relief. Sloan's Liniment is good for pains, and especially rheumatic pain, because it penetrates to the seat of the trouble, soothes the afflicted part and draws the pain. "Sloan's Liniment is all medicine." Get a 25c bottle now. Keep it handy in case of emergency. —Adv

"How are the meals here?" the new boarder asked, as he sat in the parlor waiting for the gong to get busy.

"Meals!" the old boarder echoed. "Say, all we get is a sort of quick lunch three times a day."

## Sayings of O. J. Kid.

No father ever knows as much as his son just back from college. If you doubt it, ask—the son.

When they were married, she had the slimmest, prettiest, most delicate ankles ever seen. And now he wonders how they stay so when she's always kicking about his faults.

Even a poor, homeless, hungry dog will hunt the sunny side of the street. But still some men prefer to grouch along in the shadows.

All the work a farmer's wife has to do is to labor at top speed for twenty hours a day, cook, care for the chickens, help make garden and take care of the children. The rest of the time she has nothing to occupy her but getting ready for the next day.

The tired Business man for whom all the theatrical things seem to be made is never too weary to waste about ten thousand dollars' worth of breath on a three-cent argument.

The prettiest thing about a sure-enough pretty girl is her carefully concealed knowledge that she is pretty.

Every time a little bit of a mother with a great fat baby gets into a crowded street car, it makes me mad to see how the rest of the men always get interested in their pupes before I can even unfold mine.

When a man can kiss all the paint off her cheeks, muss up her hair till it looks fierce, and still not make her mad—she loves him all right enough. —Paraphrase.

## Children Cry FOR FLETCHER'S CASTORIA

## Age of Generals.

What do we find? General Von Emmich, the capturer of Liege, is 66, and General Von Kluck is 68—the one two years and the other four above the compulsory American retiring age. General Von Hausen, who has just given up the command of the Saxon Army, because of real or assumed illness, is 68; General Von Heeringen is 64, General Von Einem, 61. General Von Bulow is also 68 and General Von Moltke, upon whose shoulders rests the heaviest burdens, is 66. Nearly all of these officers are campaigning in France for the second time, having been young ensigns or lieutenants in 1870. General Von Hindenberg, whose success on the Russian boundary has made him famous, is 67. On the English side, Kitchener is 64; Smith-Dorrien, 56; Sir John French, 62, and General Grierson, who died in France the other day, was 55, while the three French generals, Pan, Joffre and Gallieni, are all approaching 70. Plainly, among the generals of this war, the Osler theory does not apply, nor the American military belief that you must have middle-aged men for the highest positions. —N. Y. Evening Post.

—Try the Journal a year, or on of our clubbing offers.

## Gettysburg.

The meeting to forward the movement of world-wide evangelism was held here last Thursday night and all day Friday. The different phases of foreign missions were presented by persons having experience in India and China. It was interesting to listen to the modes of life and religion of these people, and the great need of conversion from idolatry. The different subjects discussed were ably presented and much light was given, and the faith in foreign missions was greatly strengthened among our people and a determination was arrived at to do more for mission work than in the past.

Rev. Warner filled our Presbyterian pulpit last night and will continue to preach for the membership of the church once each week until a pastor is employed to serve them regularly.

Twenty-one members of our Masonic lodge visited Versailles lodge last Thursday night and Ye Scribe has been informed they had a jolly good time and enjoyed the refreshments served on the occasion, arriving home about midnight.

Mrs. Eliza Martin, relict of David Martin, who preceded her in death about twenty-two years, died last Friday after a short illness, aged about 88 years. She was the mother of thirteen children, nine of whom—seven sons and two daughters—survive her. Interment today in the Martin cemetery, near the Oakland church north of here about three miles. She leaves a numerous progeny of children, grand- and great-grandchildren and a host of friends.

The Dunker people of Oakland held their annual meeting last Saturday and Sunday.

About everybody is done planting corn and the rains of Saturday last and since then will aid largely in helping it up and in growth.

Decoration Day will be duly celebrated here on the 29th inst. As usual, we anticipate a large attendance.

Rev. J. A. Winkler, who served our Presbyterian church for a number of years as pastor, has changed his place of residence to Dayton, leaving here last Saturday. He parted with some good friends.

A meeting is being held here tonight to see what can be done to secure a new pastorate for the local church.

May 17. YOB

## Whole Family Dependent.

Mr. E. Williams, Hamilton, Ohio, writes: "Our whole family depend on Pine-Tar-Honey." Maybe someone in your family has a severe cold—perhaps it is the baby. The original Dr. Bell's Pine-Tar-Honey is an ever ready household remedy—it gives immediate relief. Pine-Tar-Honey penetrates the linings of the throat and lungs, destroys the germs, and allows nature to act. At your druggist, 25c. —Adv

## COURT HOUSE NEWS.

### PROBATE COURT.

First and final account filed in estate of Robert L. Moneybrake. Frank Dapone was appointed administrator of estate of August Pequinot; bond \$1000.

Third account filed in guardianship of Caroline Beck.

Final account filed in guardianship of Louis Ayett.

Inventory and appraisal filed in estate of Philip Coleman.

Sale of real estate confirmed in estate of Jesse Brown. Order of private sale of personal property also returned and first and final account filed.

Inventory, appraisal and schedule of debts and liabilities filed in assignment of Charles W. Willis.

First and final account filed in estate of Rebecca Bennett.

Account of final distribution filed in estate of Louisa Vankirk.

Application filed to determine amount of collateral inheritance tax in guardianship of Raymond W. Long and others.

Wm. R. Coons was appointed administrator of estate of Salem S. Coons; bond \$2000.

Order of appraisal of real estate returned and filed in guardianship of Joseph S. Long.

Account filed in guardianship of Edward S. and Roy C. Smith by Philip Anna Smith, executrix of estate of T. D. Smith.

Application filed for appointment of an administrator of estate of B. F. Disher.

Inventory and appraisal filed in estate of Wm. E. Schilling.

Last will of Julius Davidson was admitted to probate and record. Rosa Davidson was appointed executrix under said will; bond \$500.

Statement in lieu of an account filed and resignation of administrator tendered in estate of Julius Davidson.

C. R. Stickelman was appointed administrator of estate of B. F. Disher; bond \$5000.

Petition to sell real estate filed in estate of Karl J. Miller.

Application filed for appointment of guardians for Reuben Nevel and Sarah L. Nevel, alleged imbeciles.

Inventory and appraisal filed in estate of Abraham Harless.

Order of private sale of personal property returned in assignment of Charles Willis.

First and final account filed in estate of Margaretta McCowen.

First account filed in guardianship of John N. Kuhnle and others and final as to John N. Kuhnle.

Fourth account filed in guardianship of Edith P. Shields and others.

### MARRIAGE LICENSES.

Roy Byrd, 30, decorator, Webster, son of Jacob F. Byrd, and Nelle L. Long, 25, Versailles, daughter of John M. Long.

Albert W. Smith, 23, farmer, Brown township, son of Wesley H. Smith, and Mabel Shives, 18,

Jackson township, daughter of Charles I. Shives.

Brice C. Landon, 23, construction worker, Wawaka, Ind., and Irene Stoddard, 21, Greenville, daughter of Harry Stoddard.

Edgar B. Wesley, 23, teacher, Basil, Ohio, and Nannie Medford, 21, Greenville, daughter of Uriah Medford.

Lloyd G. York, 21, mechanic, Versailles, son of Elijah York, and Ethel E. Love, 22, Versailles, daughter of Charles A. Love.

George C. Gerlach, 24, railway clerk, Versailles, son of Christopher Gerlach, and Alice L. Moore, 19, Versailles, daughter of Lewis M. Moore.

Gustav F. Rismiller, 27, carpenter, Rossburg, son of Henry Rismiller, and Elnora L. Sander, 25, Richland township, daughter of Fred Sander.

### COMMON PLEAS COURT.

#### NEW CASES.

20575—W. H. H. Riegle versus John W. Clark; for \$5000 as damages for permanent loss of eye; \$200 for medical attendance; and \$240 for loss of time.

20576—Anna Maloy versus William Maloy; for divorce, extreme cruelty charged.

20577—Pearl Orrison versus James Orrison; for divorce, gross neglect charged.

20578—In the matter of the removal of Oliver P. Sharp, administrator of estate of Levi N. Sharp; appeal from the Probate court.

20579—Riley Trowbridge versus Mary J. Harmon, executrix of estate of Wm. Harmon; to recover \$308.

### REGISTER OF DEEDS.

F. M. Lanich to Levi Poling, 7 acres in York township, \$600.

Joseph Manier, Sr., to Louis Ayett, 54 acres in Wayne township, \$5300.

Barnhart Holfinger, administrator, to Sarah Shanks, 4 acres in Franklin township, \$1200.

Elias Feters to John H. Weaver and others, lot 106 in Pittsburgh, \$265.

Norman Teaford to Amanda E. Fossett, 2 acres in German township, \$300.

C. V. Puderbaugh to Herbert D. Mikesell, 1/2 acre in Jackson township, \$3500.

Flora B. Foster to Roscoe Plesinger, part lot 34 in Beamsville, \$500.

S. S. Earhart to Wilker & Klosterman, part lot 27, lots 22 and 23 in Burkettsville, \$18,000.

Howard C. Mills to Wilbur A. Coffman, 80 acres in Mississinawa township, \$10,000.

Wilbur A. Coffman to Ernest L. Greene, 80 acres in Mississinawa township, \$1 and other valuable considerations.

L. V. Mikesell and others to Otis A. Gerhart, 5 and 96-100 acres in Harrison township, \$1490.

Isaac Brown, executor, to Mattie Lipps, incl 97 in New Madison, \$800.

W. H. H. McCool to A. D. McCool, 3 acres in Van Buren township, \$1 and other considerations.

Continued on fourth page.